

**Audit of the Air Pollution  
Control Trust Fund  
Fiscal Year 2021-2022**



**Phil Diamond, CPA  
County Comptroller  
Orange County, Florida**

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**Report No. 498  
January 2023**

## County Audit Division

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*Assistant Comptroller*

Lisa Fuller, CISA, CIA, CGAP  
*Director*

Erin Boley, CPA, CIA  
*Deputy Director*

## Audit Team

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*Aileen Resnick*  
*Senior Auditor*

### Orange County Comptroller's Office

#### Mission

The mission of the Orange County Comptroller's Office is to serve the citizens of Orange County and our customers by providing responsive, ethical, effective, and efficient protection and management of public funds, assets, and documents, as specified in the Florida Constitution and Florida Statutes.

#### Vision

The vision of the Orange County Comptroller's Office is to be recognized as a highly competent, cohesive team leading the quest for continuing excellence in the effective safeguarding and ethical management of public funds, assets, and documents.



**OFFICE OF THE COMPTROLLER**

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**ORANGE  
COUNTY  
FLORIDA**

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January 31, 2023

Jerry L. Demings, County Mayor  
and  
Board of County Commissioners

We have conducted an audit of the Orange County Air Pollution Control Trust Fund Program (Program) for the year ended September 30, 2022. The Florida Department of Environmental Protection (FDEP) remitted seventy-five cents to Orange County for each vehicle tag issued.

The audit scope was limited to ensuring compliance with the Program rules adopted by the FDEP as authorized by Sections 320.03 and 403.182, Florida Statutes. These rules require the County to certify the following for the fiscal year ending September 30, 2022:

- 1) All license registration fees distributed to the local air program by FDEP were deposited into the local Air Pollution Control Trust Fund;
- 2) All license registration fees spent by the local air program and any interest earned on such fees were used only for air pollution control purposes as specified in Chapter 320.03(6), Florida Statutes; and,
- 3) No agency, entity, agent, or person other than the designated local air pollution control agency or organization withdrew funds from the local Air Pollution Control Trust Fund.

Based on the results of our testing, the County is materially in compliance with FDEP rules adopted in accordance with Sections 320.03 and 403.182, Florida Statutes for the fiscal year ended September 30, 2022. The County's Environmental Protection Division Manager has certified the Division's compliance with these guidelines to FDEP.

Jerry L. Demings, County Mayor  
and  
Board of County Commissioners  
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Florida Law allows FDEP to retain amounts above 50 cents that it collects when the Program's unencumbered fund balance exceeds 50 percent of the amount remitted by FDEP in the previous fiscal year. For the year ending September 30, 2023, the County may only be eligible to receive fifty-cents for each vehicle tag issued in the County because the unencumbered fund balance at the end of fiscal year 2022 was more than 50 percent of the amount remitted by FDEP for the fiscal year<sup>1</sup>.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We appreciate the cooperation of Environmental Protection Division personnel and commend them for their efforts.



Phil Diamond, CPA  
County Comptroller

- c: Byron Brooks, County Administrator  
Jon V. Weiss, Deputy County Administrator  
Tim Boldig, Acting Director, Planning, Environmental, and Development Services  
David Jones, Manager, Environmental Protection Department

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<sup>1</sup> Florida Statute 320.03 (6) - Any county that has a Department of Environmental Protection approved local air pollution control program shall receive 75 cents of the fee from each license registration sold, transferred, or replaced in the county. However, if the approved local air pollution control program trust fund has an unencumbered balance at the end of the preceding fiscal year of more than 50 percent of the preceding year's allocation from the fees authorized in this subsection, the department may, after consultation with the approved local air pollution control program, retain any amount above 50 cents of the fees from each license registration sold, transferred, or replaced in the county for the following fiscal year.